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REPORT OF THE SPECIAL COMMITTEE TO INVESTIGATE ISRAELI PRACTICES AFFECTING THE HUMAN RIGHTS OF THE PALESTINIAN PEOPLE AND OTHER ARABS OF THE OCCUPIED TERRITORIES

Note verbale dated 20 June 1997 from the Permanent Representative of the Syrian Arab Republic to the United Nations addressed to the Secretary-General

The Permanent Representative of the Syrian Arab Republic to the United Nations presents his compliments to the Secretary-General of the United Nations and has the honour to transmit herewith the report of the Ministry of Foreign Affairs submitted to the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories during its visit to the Syrian Arab Republic from 6 to 9 June 1997.

It is kindly requested that the report be circulated as a document of the General Assembly under item 87 of the preliminary list.

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ANNEX

[Original: Arabic]

Report of the Ministry of Foreign Affairs of the Syrian Arab Republic on Israeli practices affecting the human rights of Syrian citizens in the occupied Syrian Golan, as submitted to the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories

June 1997

Israel's occupation of the Syrian Golan following its aggression of June 1967 has now lasted for 30 years. During this time, Israel, as an occupying Power, has pursued policies and engaged in practices by which it has committed flagrant violations of the Charter of the United Nations and the principles of public international law and international humanitarian law. It has, in particular, violated the terms of the fourth Geneva Convention relative to the Protection of Civilian Persons in Time of War of 1949; the Hague Conventions of 1899 and 1907; the Universal Declaration of Human Rights; the International Covenant on Economic, Social and Cultural Rights; the International Covenant on Civil and Political Rights; and the 1954 Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict. It has openly defied all the pertinent resolutions of the United Nations General Assembly and the Security Council as well as resolutions adopted by international and regional human rights agencies, including, in particular, those of the Commission on Human Rights.

Ever since the adoption of General Assembly resolution 2443 (XXIII) of 19 December 1968, which established the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories, Israel has refused to receive the Committee or to cooperate with it.

Since our last report in June 1992 (A/47/255, annex), the human rights situation of the inhabitants of the Syrian Arab Golan has worsened because of increasingly intransigent, arbitrary and coercive Israeli policies and practices. This has more especially been the case since the new, more racist, more aggressive and more expansionist Israeli Government headed by Netanyahu came to power in Israel. In open defiance, it has declared that it will maintain its occupation of the Syrian Golan and expand its settlement activity there, with all the seizures of land and water and violations of the human rights of the inhabitants of the occupied Syrian Golan that will ensue.

The Special Committee to Investigate Israeli Practices has thus far submitted 28 reports informing the international community of the true character of the appalling situation created for the Syrian population under Israeli occupation by the policies and practices of the Israeli occupation forces. In the present report, we shall present documented instances of statements made by Israeli officials and published in Israeli newspapers concerning the policies

and practices to which our citizens in the occupied Syrian Golan are being subjected, policies and practices that are incompatible with all the relevant norms of international law and that violate human rights. The information and documentation presented in detail hereunder will help to convey a true picture of Israel's persistence since its 1967 aggression in its defiance of the international community and of its humanitarian values.

I. ANNEXATION OF THE GOLAN AND ATTEMPTS TO IMPOSE ISRAELI CITIZENSHIP

From the first, Israel endeavoured to secure the material, human, administrative and political prerequisites for its eventual decision to annex the Golan. It pursued to that end a two-part policy to simultaneously achieve a single goal, namely to isolate the Golan and detach it from the Syrian motherland and then to annex it to Israel. The first part of the policy relates to the land and the second relates to the inhabitants, and the policy was implemented in a number of stages.

While Israel was implementing its occupation measures in the Golan, it was also preparing the climate in Israel itself, both at the official or legal level and at the civic or political level, by means of an extensive information and propaganda campaign. The course taken by that campaign as it unfolded over time is presented hereunder.

June 1979

The Golan, Galilee and Jordan Valley Settlements Committee, with the encouragement of the Government and of political parties and movements in Israel, circulates a petition stating that the Golan is an integral part of Israel. The petition is signed by 73 members of the ninth Knesset, representing most political parties but particularly the Likud and the Ma'arakh (Alignment), who subsequently form what is called the "Golan Lobby". The first regional council in the Golan is formed at the Khisfin settlement, embracing 14 settlements and controlling most of the Golan's land.

July 1980

The Israeli Nationality Law is amended to allow the Minister of the Interior to grant Israeli citizenship to inhabitants of the areas occupied in 1967.

October 1980

Two proposals are introduced in the Knesset calling for the annexation of the Golan to Israel, one by the Tehiyah movement and the other by 18 members of the ninth Knesset belonging to the ruling coalition.

November 1980

Offices are opened in the Arab villages of the Golan to issue Israeli identification documents and to try to impose Israeli citizenship on Syrian Arab citizens.

March 1981

Geula Cohen, Member of the Knesset (Tehiyah), again presents a proposal calling for the annexation of the Golan to Israel.

July 1981

Begin announces the programme of his second Government, paragraph 11 of which reads as follows:

> "Israel will not withdraw from the Golan Heights, nor will it remove any settlement established there. It is the Government that will decide on the appropriate timing for the application of Israeli law, jurisdiction and administration to the Golan Heights."

14 December 1981

The Israeli Government introduces a bill in the Knesset to annex the Golan. The Knesset approves by a majority vote, and Israel officially declares the annexation of the Golan.

After the promulgation of the annexation decree, the Israeli Minister of the Interior issues orders for Border Police (Mishmar ha-Gevul) and Israel Police elements to replace the Army in ensuring public order and for all ordinances prior to the annexation decree relating to public holidays, licenses and permits to remain in force. The Minister of Justice issues an order establishing two magistrate's courts having jurisdiction in the Golan, one in the Syrian Arab village of Mas'adah and the other at the Katsrin settlement in the central Golan. He also gives instructions to extend the jurisdiction of the district court at Nazareth to enable it to consider cases involving the Golan and serve as a court of appeal against judgements rendered by the two magistrate's courts. The Minister of Communications opens a government office in Mas'adah.

14 February 1981

Israeli citizenship is imposed on Syrian Arab citizens in the occupied part of the Golan.

In addition to the foregoing, before deciding to annex the Golan the Israeli authorities introduced a number of other administrative and organizational measures, including:

The removal of mayors elected by the Arab citizens;

The forcible imposition of local councils with members appointed by the Israeli authorities;

An attempt to have Syrian Arab citizens join dubious organizations in Israel, such as the Israeli-Druze Scouts and the Druze-Zionist Organization;

The establishment of dubious associations in occupied Syrian Arab villages, such as the Druze-Zionist Circle;

The opening of Histadrut clubs, and requiring Syrian Arabs to join the Histadrut;

Compulsory participation of Syrian Arab citizens in the Kuppat Holim medical insurance and sick fund;

Required membership of Arab teachers in the teacher's union in Israel;

Prohibition of the establishment of charitable associations by Syrian Arab citizens to provide for their medical and social needs;

Replacement of Syrian Arab vehicle registration plates with Israeli plates;

Registration of new births in registers bearing the title "State of Israel: Ministry of the Interior";

Imposition of Israeli currency;

Appointment by the Minister of the Interior of an adviser on Druze affairs in the Golan to the Ministerial Committee on Arab Affairs;

Imposition of the Hebrew language on Syrian Arab citizens;

Pressuring Syrian Arab citizens to participate in elections to the Knesset;

Linkage of the economy of the occupied Syrian Arab villages with the Israeli market, and an attempt to undermine that economy by requiring it to subordinate itself to the needs of Israeli companies.

By means of the aforesaid measures, Israel has been seeking to undermine the loyalty of Syrian Arab citizens in the occupied Golan to their country and the wider Arab nation and to destroy their national identity in order to facilitate the process of annexing the Golan and imposing Israeli citizenship. We cite hereunder some of the statements made by Israeli officials concerning the annexation of the Golan.

Statements by Prime Minister Benjamin Netanyahu

"We made it clear at Madrid that we would remain in the Golan." (Yediot Aharonot, 7 June 1996)

"My Government opposes any abandonment of the Golan Heights, and we shall see to it in the negotiations that the Golan Heights will be in Israel's possession." (Yediot Aharonot, 12 September 1996)

"For strategic, historical and economic reasons, Israel will never relinquish its control of the Golan. Israel needs the Golan Heights for water." (Statement to the French newspaper Le Figaro on 18 January 1997)

"The report that Israel will withdraw from the Golan is untrue." (Statement to Israel Army Radio on 20 January 1997)

"Syria wants all of the Golan, and I do too. We are of the view that the Golan is an area of the utmost importance to Israel's security. This view will not change." (Statement to Channel 4 television, United Kingdom, on 22 January 1997)

"My Government adheres to its basic guidelines, and they require Israel to remain in the Golan Heights in the context of any peace settlement with Syria. You must not have any concern with regard to the firm positions I have taken." (Meeting with Israeli settlement leaders in the Golan on 10 February 1997)

"Clearly, we regard the Golan Heights as an area of vital importance for Israel's protection, and this position has not changed." (Press conference with President Clinton in Washington on 13 February 1997)

"The Golan has great strategic importance for Israel." (Interview with the Financial Times, London, on 25 February 1997)

"I am studying your request for the strengthening of the Golan annexation law, and I express my support for doing so." (Meeting with heads of settlement councils in the Golan on 4 May 1997)

Statements of other Israeli leaders

Statement by Minister for Foreign Affairs David Levy

"The Israeli Government will never accept Syria's position demanding complete Israeli withdrawal from the Golan as a condition for negotiations. We shall propose to the Syrians negotiations without preconditions." (Ha'aretz, 12 June 1996)

Statements by Minister of Agriculture Rafael Eitan

"In its basic guidelines the Government has stated that the Golan Heights is vital for our security and that we shall not relinquish it." (Interview with Israel Army Radio on 22 June 1996)

"I do not believe that Netanyahu has changed or is going to change his view of the Golan issue. The Syrians know that we are staying on the Golan Heights." (Interview during a tour of the Golan on 10 September 1996)

"The entire Israeli system is based on settlement." (17 February 1997)

Statement by Minister of Education Zevulun Hammer

"The Golan must remain under Israeli rule for security reasons. When peace comes, we do not want to rely on the world for security but only on ourselves." (24 June 1996)

Statement by Minister of Communications Yitzhak Levy

"The Golan is an integral part of Israel." (14 January 1996)

Statement by Minister of Internal Security Avigdor Kahalani

"I stress Israel's resolve to continue to occupy the Golan."

Statement by Moshe Peled

"We are obliged to retain the Golan Heights for all time and to keep it at the top of the list of items of concern to Israeli public opinion. We know that the Golan Heights will remain under Israeli rule forever." (18 December 1996)

Statement by Ephraim Sneh

"Israel shall never withdraw from the Golan Heights to the Lake Tiberias and Jordan River line, as the Syrians demand, because these borders are not defensible and because we would thus be giving up our sources of water. The truth must be told. Israel must remain committed in the negotiations with Syria to protecting its sources of water and to borders that can be defended, together with security arrangements." (1 February 1997)

Reference must here be made to a report published in the American newspaper The New York Times on 11 May 1997 to the effect that Moshe Dayan, the former Israeli Minister of Defence, had once told a journalist that Israel had seized the Golan only because the Israelis wanted the area for agricultural purposes. The Associated Press also reported from Jerusalem on 11 May that the correspondent Rami Tal had kept his notes of the interview secret but that they had recently come to light when a friend persuaded him to publish them in the newspaper Yediot Aharonot. According to Dayan, it was Israel that had been deliberately provoking the Syrians into opening fire so as to provide a pretext for launching the attack on the Golan. This refutes all the Israeli assertions that have been given increasing currency in recent times by Israeli leaders that their continued occupation of the Golan is due to its extreme importance in protecting Israel's security and to strategic and historical claims.

II. ISRAELI SETTLEMENT ACTIVITY IN THE GOLAN

Israel's settlement activity in the occupied area of the Golan reflects the higher strategic designs that stem from its motives and considerations with regard to the area, particularly those relating to matters of geography and to the ideological and political claims connected with the Arab-Israeli conflict. The figures used in the Israeli press indicate that there are 32 settlements in the Golan. However, the record of the names of settlements that are repeatedly

mentioned, as checked against the Golan settlement plan up to 1994 and implementation under that plan, indicates that the number of settlements actually in place or under construction is 40. Evidently, many of the settlements have full or abbreviated biblical names, the names of alleged ancient Jewish settlements or names based on Hebrew distortions of Arabic place names. This clearly reflects an attempt to endow the area with a Hebrew identity and the intention of maintaining the Israeli occupation.

Some 15,000 Israeli settlers live in the Golan, exploiting many aspects of the area's economic capacity. Cultivable land of some 9,000 hectares in area is assigned to the settlers, and they exploit some 30,000 hectares of pastureland. The Nature Conservation Authority controls some 10,000 hectares.

The occupation authorities continue to focus their attention on measures to promote Israeli settlement in the Golan. In March 1992 the Israeli Government approved the establishment of a new settlement, called Berukhim, in the northern Golan. The authorities had authorized its establishment at the end of 1991 and had directed new settlers to it in February 1992. It has been decided that 170 families will live in the new settlement.

In May 1993 the Golan Settlement Committee decided to establish two new settlements, and it also established a settlement nucleus consisting of 25 persons in a new settlement using abandoned Syrian houses to the west of Quneitra. The Benei Akiva settlement movement proceeded to establish a new settlement in the Nimrud area on the slopes of Mount Hermon. The Settlements Committee conducted a wide-ranging campaign to fill 1,000 of the 1,700 residential units completed in the Golan settlements in 1992. In August 1992 the establishment was announced of a new settlement called Dor ha-Golan for some 30 settlers living in seven residential units.

A number of existing settlements were expanded and new settlers were brought in. Some 750 residential units were built in the settlement town of Katsrin, and 350 subscribers were registered for new apartments. In the Khisfin settlement the Ministry of Housing built 150 new residential units, and the Ministry of Finance approved funding for settlement projects in the amount of 20 million shekels on 23 December 1992.

It was the intention of the leaders of the Golan settlers, as stated at their news conference held on 25 August 1993 at the Dor ha-Golan settlement, to increase the number of settlers in the area by about 800 in 1994.

The Netanyahu Government is fostering and encouraging Israeli initiatives to strengthen, intensify and expand settlement activity and to create a climate of domestic public opinion that is opposed to any future Israeli withdrawal from the Golan. In the light of this encouragement, a new movement has been formed, called "The Heights for Israel", for the purpose of tightening Israel's hold on the Golan. The Golan Settlements Committee is endeavouring to revive the Golan pressure group in the Knesset with a view to maintaining the Israeli occupation of the area and promoting settlement activity there.

Official statements concerning settlement activity

The head of the strategic planning board in Netanyahu's office stated that the announcement of the building or expansion of settlements in the Golan was normal and in keeping with Israel's policy. (24 November 1996)

Minister of Agriculture Raphael Eitan declared that the entire Israeli system was based on settlement. (17 December 1996)

Minister of Infrastructure Ariel Sharon stated that the Government was determined to continue to provide support to Israeli settlements in the Golan. (19 December 1996)

Minister of Communications Yitzhak Levy called for the expansion and construction of settlements in the Golan at the present time. (14 January 1997)

Minister of Internal Security Avigdor Kahalani called for the further development of the Golan settlements. (15 April 1996)

In an interview with Israel Radio, Prime Minister Benjamin Netanyahu stated: "Any proposal to freeze settlements is absolutely unacceptable".

Settlement-related public works

The Golan area was included in the map of first-priority areas for "development activities" prepared by the former director of the Israel Cabinet Office, Shimon Shivas. What is meant in this connection is the provision of assistance, incentives and loans for Jewish settlement and settlement-related public works in these areas.

The assistance provided to every Israeli wishing to settle in the Golan includes a grant of 50,000 shekels (16,500 United States dollars) and a mortgage on easy and preferential terms for up to 95 per cent of the value of the property. (Yediot Aharonot, 21 March 1996)

In August 1996 there were in the Golan some 2,000 residential units in course of completion, that is to say at various stages of construction. According to the plans of the Israeli Government, the Katsrin settlement is expected to become an Israeli city and hundreds of residential units are to be added to nearby settlements such as Nov and Ramat Magshimim. (Yediot Aharonot, 13 August 1996)

The Israeli Government has approved the construction of 300 residential units in Katsrin, and planning will commence for the construction of a large neighbourhood in the settlement consisting of 1,000 residential units. Some 250 lots will also be marketed by the "Build Your Own Home" method. The trend is thus moving in the direction of doubling the number of settlers in this settlement. (Maariv, 18 August 1996)

Minister of Infrastructure Ariel Sharon has ordered the Israel Lands Administration to expedite the marketing of lots for the construction of 600 residential units in the Golan over a two-year period. He is studying the

possibility of making land cheaper and establishing prices that will encourage private construction in the area. According to sources in Minister Sharon's office, he intends to increase the number of settlers in the Golan from the present 15,000 to 25,000 over the next two years. (Ha'aretz, 24 September 1996)

In a meeting held by Sharon with Yehudah Wolman, head of the Golan Local Council, agreement was reached that the 600 residential units would be built in three locations: the first some 5.2 kilometres from the Mevo Hammah settlement; the second about 1 kilometre from the Maaleh Gamla settlement; and the third some 3.1 kilometres to the east of the same settlement. Some 2,000 settlers will be housed at these three locations. (Ha'aretz, 26 September 1996)

The Golan Regional Council has drawn up a "Golan-2000" plan, and it presented it to Prime Minister Netanyahu at his meeting with settlement leaders in the area. According to the plan, 2,500 residential units will be built in the Golan over a four-year period in order to increase the number of settlers there to 25,000. (Yediot Aharonot, 22 November 1996)

On instructions from Minister of Infrastructure Ariel Sharon and with the approval of Prime Minister Netanyahu, the Israel Lands Administration has begun work on planning for the establishment of three new villa settlements on the western slopes of the Golan Heights. According to information reported by Nahum Barnea, 900 residential units will be built in these settlements and the bulldozers are to begin work in May 1997. Because of political considerations, the settlements will be designated as an extension of existing settlements although they will be built on the slopes overlooking Lake Tiberias far from the present settlements. The report states that one of the settlements will be built at the old Syrian Tawafiq site and will be described as an extension of Kibbutz Mevo Hammah. Similarly, a villa settlement will be built in the vicinity of the Ramot and Had-Nes settlements. Approval has also been given for building at the permanent site of the Berukhim settlement near the Wasit intersection. (Yediot Aharonot, 22 November 1996)

The Israeli Minister of Defence has given instructions for a study to be done on the possibility of transforming an area used for exercises by Israeli forces into a construction area for the expansion of the Katsrin settlement. This will make it possible to build 1,000 new residential units for the settlement, which has a population of 6,700. Sami Bar-Lev, head of the settlement's Local Council, said that the decision to expand was taken a long time ago, but with the Likud victory in the last elections the expansion plan had been revived and facts had begun to be established on the ground. (Al-Quds al-Arabi)

According to an Israeli press report, accelerated building activities will begin in September 1997 in seven other Golan settlements, including Neveh Ativ, Kidmat Zevi, Kanaf and Benei Yehudah. The report indicated that Sharon's ministry had allocated 10 million shekels for the enlargement of the bridges leading to the Golan. (Yediot Aharonot, 24 November 1996)

This is the first time Israeli Government ministries and departments are participating in the funding of activities of this kind (the Israeli Settlement

Committee having approved a plan to build additional units for settlement in the Golan). (Yediot Aharonot, 20 December 1996)

Israel is currently preparing to establish a tourist area in the Golan. Costs are estimated at 5.5 million dollars, of which 4 million is to come from Government funding. The project will be jointly planned and funded by the Ministry of Tourism, the Settlement Department of the Jewish Agency and the Local Council of Settlements in the Golan. Sharon, who has visited the area, urged the settlers to promote the plans for the establishment of the centre, telling them "There's land, and there's an idea; so why not get involved?" (Al-Quds Press Agency, early January 1997)

The published information concerning new plans for settlement activity in the Golan includes a report that 450 residential units are planned for the Berukhim settlement and will be built in two stages by the accelerated construction method and the "Build Your Own Home" method. Further large-scale construction is planned for the Benei Yehudah settlement that will include 220 residential units. There is also a plan to add 104 residential units to the Had-Nes settlement, and the first stage will include the building of 39 units. Other building plans include 69 units for Maaleh Gamla, 81 units for Kanaf, Kidmat Zevi and Neveh Ativ and 70 units for the Keshet, Mevo Hammah and Kefar Haruv settlements. (Ha'aretz, 1 January 1997)

According to a press report by Avi Gemul, the largest plan envisages an expansion of settlement activity by adding 100 residential units to the Katsrin settlement. In the event it is approved by the Israeli Ministry of Defence, it will be possible to complete construction planning in 1997 and to begin work in 1998. (Ha'aretz, 1 January 1997)

During a visit to the Katsrin settlement, Deputy Minister for Construction and Housing Meir Berosh announced his decision to allow the construction of 200 new residential units in the settlement this year (1997). The construction plan will be implemented in accordance with demand, and there are 96 residential units for which bids have been invited and 35 units in the framework of the "Build Your Own Home" programme. The number of apartments in various stages of completion in the Katsrin settlement as of the beginning of this year is about 500. (Ha'aretz, 7 January 1997)

Amidar, the Israeli housing company, has sold 48 homes with land attached in secular and religious settlements in the Golan. The grants and subsidies offered to apartment buyers have accounted for as much as 95 per cent of the cost of homes, and the average price of a garden apartment has been around 170,000 shekels. The apartments sold were in the Aniam, Givat Yoav, Kidmat Zevi and Nov settlements. (Ha'aretz, 10 January 1997)

The first stage of reconstruction in the Golan began on 20 January in the context of a series of stages for the expansion of construction in the Golan settlements. The intention is to undertake new construction in the Benei Yehudah settlement in the southern part of the Golan Heights. (Yediot Aharonot, 21 January 1997)

Minister of Defence Yitzhak Mordechai has given permission for work to begin on 80 residential apartments in the Golan Heights. (Israeli newspapers, 28 May 1997)

Oil exploration

The Israeli Prime Minister agreed to the request of the National Oil Company (Hanal) for permission to sink an oil well in the Golan. The company had invested about 1 million dollars in preliminary exploration, and it hopes to extract some 2 million barrels of oil for profits of up to 24 million dollars.

III. SEIZURE OF LAND AND WATER

Israeli exploitation of the occupied area of the Golan has been accompanied by expropriations of land and the seizure and exploitation of sources of water. The occupation authorities have used a number of methods to expropriate land, the most conspicuous of which have been:

(a) The expropriation of land owned by displaced persons by declaring it to be State property on grounds of absentee ownership; and the expropriation of musha' (common) land owned by the population at large, an example of this being the musha' land of the village of Mas'adah;

(b) The expropriation of land near the ceasefire line for mine-laying;

(c) The expropriation of land for the construction of camps and for other military uses;

(d) The expropriation of land for the construction of roads and military installations and for mine-laying in areas far from the ceasefire line;

(e) The expropriation of land for the building of settlements and agricultural and industrial facilities;

(f) The enclosure of a great deal of land on the pretext of placing it under the control of the Nature Conservation Authority (the total area of such land being estimated at 100,000 hectares).

Most of the land exploited by Israel over the past 30 years is either arable land that was cultivated by Arab citizens before 1967 or land whose reclamation required little effort or expenditure. It is certain that had the area not been occupied land would have been reclaimed there just as it was in other parts of Syria to the east of the occupied area.

Israeli exploitation of water in the occupied area of the Golan has been carried out in three ways:

(a) By the direct use of surface water in agricultural and settlement activities and to supply Lake Tiberias;

(b) By collecting and storing water in many cases for the aforesaid purposes;

(c) By the misappropriation of water in many cases for the aforesaid purposes.

Arab citizens have been adversely affected by these measures, which have caused them losses and have dried up springs that formerly supplied Arab villages with water. This has had an adverse impact on agricultural output as a whole and on the livelihoods of citizens, and the villages have begun to suffer environmental damage because of Israel's grasping misappropriation of the area's water. The Arab villages have been prevented from piping water, so that the Syrian Government has been obliged to provide drinking water to some of those deprived of their own water for the benefit of settlers. The occupation authorities were also negligent in maintaining the Quneitra "Khazzan" dam, so that it collapsed in the winter of 1993 causing substantial damage to land around the town of Quneitra by flooding and erosion.

As part of a well-considered and deliberate Israeli policy, the occupation authorities have devised many ways of depriving the Arabs in the Golan of water. From the first days of the occupation, the Israeli authorities have been implementing a water policy that has the goal of idling Syrian Arab citizens and undermining their activities in agriculture and animal husbandry. Some examples of the actions taken by the authorities are given hereunder.

They have prevented Arab citizens from using water from the pool known as Birkat Ram or Birkat Mas'adah, which has a capacity of some 8 million cubic metres and belongs to the town of Majdal Shams. Water from the pool is diverted to the Israeli settlements in the Golan.

They have hindered attempts by the Arabs to construct cisterns, despite their exorbitant cost, on the grounds that they are unlicensed, and have refused to issue licenses to build dams.

They have prevented Arab citizens from digging new wells and have imposed severe restrictions on the utilization of existing wells.

The Israeli authorities have dug many wells for the use of Israeli settlements. For example, Mekorot, the Israel Water Company, dug three wells with a capacity of some 1,200 cubic metres per hour in the autumn of 1993 near the Alonei ha-Bashan settlement.

The occupation authorities have seized control of water sources in general, including those belonging to the five villages, namely Majdal Shams, Mas'adah, Buq'ata, Ayn Qunyah and Al-Ghajar. The most important water sources belonging to these villages that have been seized by the occupation authorities are the wells of Mushayrifah, Wadi Abu Sa'id and Bi'r Ya'furi.

IV. TAXATION POLICY

The Israeli authorities have pursued a taxation policy that Arab citizens in the Golan have not had the capacity to support because it requires incomes greater than those they have. The taxes imposed on them include:

(a) Income tax;

(b) The sick fund (Kuppat Holim) tax (although the occupation authorities have not established any health centres in Arab villages);

(c) A hospitals and health centres tax;

(d) Value-added tax;

(e) A national insurance tax;

(f) A local council tax;

(g) Property tax;

(h) A radio and television tax.

These and other taxes constitute open robbery of the assets of Arab citizens, inasmuch as they are not linked with the provision of services to them. Taxation thus loses its legitimacy, and the basic reason for which it is imposed is lacking.

V. ECONOMIC IMPOVERISHMENT OF THE LAND AND POPULATION

Hundreds of Syrian citizens in the occupied Syrian Golan have abandoned agriculture because they have lost their land, because of the shortage of water, because of their inability to compete in the domestic market with the output of settlements supported by the Israeli occupation authorities, or because they have encountered barriers to the purchase of agricultural inputs or to the exportation of their produce.

The Israeli occupation authorities also confiscate livestock, restrict pastureland to areas around villages and impose a tax on animals. This causes Syrian citizens in the occupied Syrian Golan to sell their livestock, which is the source of their livelihood. The Israeli occupation authorities also confiscate livestock at times for trivial reasons.

The Israeli occupation authorities provide the funding needed by industrial enterprises only to settlers. Trade needs capital, government subsidies, freedom of movement and outside contacts, and none of these are available to Syrian citizens. This is over and above the imposition of exorbitant taxes and arbitrariness in their assessment, and there are municipal taxes and property and insurance taxes that alone are enough to consume more than half the incomes of craftsmen and merchants. Then there are income taxes and national insurance taxes and the compulsory loan and other personal and compulsory levies imposed

on property owners. The intended and inevitable result of the versatility of the Israeli occupation authorities in inventing taxes is to limit the possibilities for industrial and commercial development. The objective of this entire policy is to weaken the economy of the Golan and render it subservient to the Israeli economy, to depress the standard of living and to induce the inhabitants of the occupied Syrian Golan to leave their land.

Syrian citizens are not given the opportunity for employment in government jobs or in public institutions. Such institutions were planned from the outset as a preserve for settlers, and the Israeli occupation authorities have made ignorance of Hebrew by most Syrian citizens and security considerations into pretexts not to employ them in governmental or public institutions. The number of those employed in government positions is thus very limited and consists of teachers in Arab schools and officials in institutions that are of relevance to Syrian citizens. The Israeli General Security Services also constantly withhold work permits from Syrian citizens who refuse to cooperate with the Israeli occupation authorities.

In this connection, Yossi Beilin, former Israeli Deputy Minister for Foreign Affairs, has said that it is very difficult to include Arabs in government employment. For his part, Israel Shahak, leader of the Israeli League for Human and Civil Rights, states in his recent book Jewish History and the Jewish Religion that racism against non-Jews in Israel is exemplified in three areas: the right to residency; the right to work; and the right to equality before the law.

These practices have no doubt worsened the critical economic situation prevailing in the occupied Syrian Golan owing to the occupation, particularly when the standard of living of Syrian citizens under occupation is already regarded as being below the poverty line. The occupied Syrian Golan has been transformed into a source of low-cost labour and taxes for the Israeli Treasury and into an open market for Israeli exports.

VI. THE SITUATION OF WORKERS

The single area of employment for Syrian Arab workers in the occupied Golan and for workers in the West Bank and the Gaza Strip is what is referred to as "black work". This involves tasks that require great exertion, marginal activities such as cleaning, and building and various services. Those who work for Israeli employers have no job security and are subject to dismissal without recourse and without compensation. Many workers are not given their wages despite repeated requests. The wages of Syrian Arab workers differ from those of Israeli workers in general and are less than half those of Israeli workers doing the same job. They are also subject to search and arrest on their way to and from work, particularly at the inspection point at Banias. Some examples of the practices in which Israel engages to the detriment of workers are given hereunder.

The Syrian Arab worker Nabih Ali al-Halabi of Mjadal Shams and a number of other Arab workers were employed by an Israeli company throughout 1996 and the company withheld a full month's wages from each of them without just cause.

Some Israeli companies that employ Syrian and Palestinian workers from the occupied territories resort to declaring themselves bankrupt and thus violate the rights of the workers by not paying them their wages and entitlements. The company in question then changes its name and place of business and continues to operate as usual.

The Israeli courts that hear actions brought by Syrian Arab workers procrastinate and postpone the settlement of their cases by deferring trials from year to year so that rights are violated and so as to avoid requiring employers to pay workers their wages and entitlements. Such a case involved 40 Syrian Arab workers from the occupied Golan who worked for an Israeli employer called Moshe Zaydah in the Hulah area for three months in 1986. The employer fled to Tel Aviv, and the workers brought an action against him. The court concerned, however, postponed consideration of the case and, as of the end of 1996, the action was still pending. The workers have incurred great expense in attending sessions of the court, and their lost earnings amount to some tens of thousands of dollars.

Syrian Arab workers are not provided with health insurance and they have no entitlement to sick leave, so that absence from work for health reasons is unpaid.

Wages are not the same as those of Israeli workers doing work of the same kind.

As stated in previous reports, Syrian Arab workers have no social security benefits.

The Israeli occupation authorities sometimes force Syrian Arab workers to perform arduous tasks as unpaid forced labour.

In 1996 the Israeli occupation authorities took the extraordinary step of engaging Syrian Arab employees who had obtained high-level university diplomas from Damascus University, in their mother country, in agriculture, veterinary medicine and electrical and mechanical engineering and classifying them as technicians and not in accordance with their qualifications. This was despite the fact that the ministries concerned in Israel had accepted their diplomas and recognized their equivalency. The intention was to put pressure on them, depress their wages and restrict the employment opportunities open to them. This happened to Nidal Husayn Zahwah of Buq'ata and to Ghassan Farhan al-Sha'ir and Sultan Ibrahim of Majdal Shams, who were all veterinarians but were employed as stockyard workers. Majid Husayn al-Sabbagh of Majdal Shams and Atif Jamil al-Safadi of Buq'ata, both electrical engineers, were employed instead as electricians, and there are many more examples.

Finally, the situation of the Syrian Arab citizens in the Golan under the yoke of Israeli occupation involves constant, daily suffering owing to inhumane Israeli practices that violate the most elementary principles of law, justice and human rights.

VII. THE POLICY OF SYSTEMATIC STULTIFICATION AND HISTORICAL AND CULTURAL DISTORTION

Israel's policy in the educational and cultural field is a key element of its general policy towards the Arabs, and those under its occupation in particular, and of the attempt made under that policy to invalidate and control others.

The main outlines of Israel's educational and cultural policy for Arab students, including the students of the occupied Golan, focus on a number of objectives, the most important being:

(a) An attempt to efface and nullify the Arab national character;

(b) Fragmentation and dismemberment at the national, social, religious and other levels;

(c) "Systematic stultification", this being the correct name for the Israeli educational policy;

(d) An attempt to create a younger generation of Arab students with a shallow culture alienated from its history, heritage, homeland and nation;

(e) Displaying the best possible image of Israel and the Jews while belittling the Arabs and their civilization.

The situation of education and culture in the occupied Golan reflects a concrete application of the general principles of Israeli policy in this domain. The focus here will be on the enduring situation of education in the Golan and on the latest developments in the field.

A. The curriculum

The first blow delivered to education in the Golan directly following the 1967 occupation was a devastating one, namely the complete abolition of the Syrian curriculum in the village schools of the occupied Golan (in Majdal Shams, Mas'adah, Buq'ata, Ayn Qunyah and Al-Ghajar) and its replacement with an Israeli curriculum for the Arabs of Palestine in 1948, or what Israel calls "the Arabs of Israel". The abolition of the Syrian curriculum was a direct indication of Israel's intention to implement a de facto annexation of the Golan prior to the official annexation on 14 December 1981.

The school curriculum in the Golan is in keeping with the Israeli objectives indicated above, and it also focuses on separating Syrian citizens in the Golan from their Syrian motherland and their Arab nation.

1. Examples of this include the promotion of the Hebrew language at the expense of Arabic, the national mother tongue of the Syrian citizens in the Golan. Hebrew takes up six hours a week on average, is a basic required subject and is taught vigorously and intensively and in seductive and effective ways (unlike the Arabic language, which is neglected). Lessons are given on poetry,

grammar, syntax, morphology and spelling, there are texts on the lives of Jewish poets and writers, and Hebrew songs with appealing tunes are played to students in the classroom with a view to teaching proper pronunciation and imparting a high proficiency in the Hebrew language and promoting its acquisition. It is the language of instruction in all scientific subjects, and this creates a comprehension problem for Syrian students in the occupied Golan.

In general, the curriculum aims:

(a) To weaken the national sense of belonging of the Arab inhabitants by attempting to create a "Druze nationalism" separate from Arab nationalism; and to strengthen religious sectarianism with a view to dismembering the body of the Arab nation and driving a sectarian wedge, particularly in Syria and Lebanon;

(b) To distort the historical and geographical facts concerning the occupied Golan by changing the names of places and giving them Hebrew names in order to instill in young minds the spurious fact that the Golan is part of Israel, by imposing Hebrew history and by minimizing the importance of Arab history, which is also not safe from distortion.

2. The Arabic language

The Arabic language is undermined in a number of ways. For example, fewer hours are devoted to Arabic than to Hebrew and there are no competent teachers qualified to teach it in the schools of the Golan. The Arabic-language topics selected highlight negative aspects of the Arabs, for example the poems of internecine tribal and clan warfare. They place great emphasis on the collection of polemical poems known as Naqa'id Jarir wa-al-Farazdaq, for example, and make much of the poetry of erotic love and vengeance and texts that exaggerate the spirit of individualism while avoiding entirely Arab nationalist literature or belletristic writings. The giants of Arab literature and thought are omitted, and there are other well-considered and focused attempts at distortion.

3. Social studies

Arab history is greatly distorted, and emphasis is placed on periods of weakness in Arab history while periods of strength are ignored. The Jews are introduced into many events in a fictitious manner. For example, the reason for the victory of the Abbasid Caliph al-Mu'tasim over the Byzantines at the celebrated battle of Amuriyah (Amorium) in 838 is said to have been that a Jew helped the Arabs by opening a breach in the fortress under siege. This is a fabrication, and they refuse to acknowledge the true reason for the victory, namely the strength and valour of the Arab army. There are other falsifications that follow the same pattern.

In the teaching of geography, the names of places in the occupied areas and in Palestine and geographical Syria are altered and replaced by Hebrew names. One of the most recent examples of this was the name of Jabal Abu Ghneim in Jerusalem, which they changed to Har Homa. The name of Tall Abu al-Nada in the Golan was similarly altered to Har Avital, and so forth. The term "the Arab

world" is not mentioned, and the region is studied as a number of separate units under the name "the Middle East and North Africa".

As part of the policy of segregation and racial discrimination, they have developed special curricula for Druze, Bedouin and Circassian Arabs and have introduced in the Golan that devised for Druze. They have invented a subject called "the Druze heritage" and another called "the history of the Druze" in an attempt to divide this group from the Arab nation and separate it from its Arab-Islamic national affiliation. The special heritage and special history exist only in the minds of those who made up these noxious subjects. Students in the Golan have greeted this curriculum with outright rejection, but the occupation authorities are continuing to use it.

At the same time, a distinctive history is being invented for the Jews, and this is being inflated and made the centre of attention while Arab history is taught in a distorted and much abbreviated form.

The situation with respect to other subjects is no less calamitous, and there is segregation and discrimination even in scientific subjects, where these exist at all. Textbooks of "mathematics for Druze" are imposed that are of a low and debased standard, and there are similar textbooks for Bedouin, Circassians and so forth. There is another subject, called "Medinat Yisrael" (the State of Israel), that endeavours to enhance the image of Israel in the minds of students.

4. School textbooks are constantly being altered in order to trick people into purchasing exorbitantly priced books because they are said to be different. Sometimes only a simple and trivial change is made, and one glaring example was a case where they changed only the colour of the cover and forced the students to buy the books again. The minimum cost of one school textbook is the equivalent of between 10 and 20 United States dollars, and some cost more than 30 dollars. The books for the first and second elementary classes are constantly being changed.

There are serious shortcomings in the teaching of some subjects. The Majdal Shams secondary school, for example, has had no chemistry teacher since 1991 despite the remonstrations of families and students over the intervening six years. Deficiencies in the teaching of many subjects are due, on the one hand, to the curriculum and, on the other, to the teaching staff.

The attempts made to divert the attention of students and distract them from study include the introduction of the subject of "Driver Education (Theoretical Studies)" for two hours a week in the eleventh and twelfth grades. The students, of course, have no use for this.

As part of a purely formal approach to the monitoring and assessment of instruction, inspectors notify teachers or headmasters of the day and date they will come to attend classes. The teacher then prepares a good lesson for the inspector's benefit that pupils know to be fabricated and quite unlike normal practice.

B. The educational system

The occupation authorities have devised an instructional and administrative apparatus for the schools of the Golan that serves their objectives and follows their instructions. For example in Majdal Shams, the largest of the Golan villages with a population of some 10,000 or about half the approximately 22,000 Syrian citizens presently in the occupied Golan, the occupation authorities have appointed an outside headmaster at the secondary school who comes from the Galilee area. This is Adnan Buhusas, who is known to be an officer in Israeli intelligence. He does his very best to persuade students to cooperate with him and, of course, they and their families absolutely refuse to do so.

School administrators organize exchange visits to Jewish schools for the purpose of becoming better acquainted and subsequently preparing for assimilation. Similarly, competitions and matches are also held with Jewish schools.

The teaching staff suffers from a great numerical deficiency on the one hand and a deficiency in academic and educational training on the other. Some 70 per cent of staff are unqualified. The occupation authorities try to blackmail the teaching staff with threats of dismissal for participation in patriotic occasions and events, and many, such as Salih Ammashah, Nazim Khatir, Hasan Fakhr al-Din, Majid Mahmud and others, have been dismissed for such reasons. Teachers are engaged on annual contracts of employment that expire each school year in order to place them at the mercy of the occupation authorities with respect to renewal or non-renewal.

Teachers are also prevented from teaching the subjects in which they have specialized as part of the policy of sabotage and stultification. The mathematics teacher Sulayman Abu Awwad, for example, was assigned to teach geography. There have likewise been teachers and instructors who are amply qualified to teach but who were not accepted for employment in education at all, and these include Fawzat Wahbi, Siham Mufarrij, Ibtisam Nasr, Wajdi al-Halabi and others. Some of them are obliged to go to parts of Galilee far from the Golan to seek positions in private Arab schools there.

On 2 June the newspaper Yediot Aharonot revealed that the Israeli Ministry of Education had adopted a new plan for education in the schools of the occupied Golan under which dozens of teachers from the Golan would be dismissed and let go from their jobs because the Israeli security services had accused them of incitement against Israel and of engaging in activities involving resistance to the Israeli occupation.

C. The schools

In the five remaining Syrian villages in the occupied Golan there are 12 schools: six elementary schools; three preparatory schools; two secondary schools; and one branch of a preparatory institute in Mas'adah. They suffer from overcrowding, and some of the classrooms are in rented accommodation outside the schools. Garages and rooms in ordinary homes are used as school

classrooms in conditions that are unsuitable for education and unhealthy (cold, dark, etc.).

The Israeli authorities do not provide any services worth mentioning in this area despite the exorbitant fees paid by pupils. These are more than 100 United States dollars a year for each secondary school pupil and 40 dollars a year for pupils at the elementary and preparatory levels. School administrators also demand contributions from families in order to equip laboratories, and, in 1990/91, for example, families in Majdal Shams established a computer room at the secondary school at their own expense.

The Majdal Shams secondary school was established in the late 1980s despite the lack of a sufficient number of qualified teachers and despite inadequate classrooms, a situation that has had an adverse impact on the academic achievement of pupils.

There is no specific authority designated to undertake official expenditure on preparatory and secondary schools in the occupied Golan, and their situation depends on the Ministry of Education, the local councils and voluntary contributions. This situation is intentional, and because responsibility for expenditure is not officially assigned to anyone opportunities for development are lost.

D. University education

University education in the occupied Golan suffers from the limited prospects for its development. In response to this situation, the Syrian motherland intervened and gave grants to students from the Golan to study at universities in the former Soviet Union at Syria's expense, and they were also given the opportunity to enrol in Syrian universities.

It is virtually impossible for students from the Golan to enrol in Israeli universities because they charge high fees - not less than 7,000 to 8,000 United States dollars a year per student. Other obstacles to the admission of students from the Golan to Israeli universities include the eliminatory character of entrance examinations. Those who are able to gain admission, and they are a rare few, then suffer from the general persecution to which Arab students are subjected whether with regard to the treatment they receive, university accommodation, the requirements for success or other factors.

There are also colleges to which students from the Golan are not allowed admission, such as colleges of pharmacology, dentistry and veterinary medicine, because entrants must have Israeli citizenship and this is absolutely rejected by the citizens of the Golan.

The occupation authorities create obstacles for students from the Golan seeking to study at universities in the Syrian motherland on a number of grounds and in a number of forms. They include the threat to open a security file, and this is what happened in the case of the student Maymun al-Maqat. They rejected his application to be allowed to go to the University of Damascus, and he was not allowed to seek admission to Israeli universities either. They also create

obstacles to the acceptance of the university diplomas of graduates from the occupied Golan, are dilatory in recognizing the equivalence of qualifications and try to blackmail people in that connection. Examples include the cases of the physicians Bassam Rabbah, Faris Abu Awwad, Samir Sha'lan, Ahmad al-Safadi and others.

E. Attempts at absorption and assimilation through education

The occupation authorities are trying hard to integrate the Arabs with the Jews. Such attempts are made, for example, by arranging exchange visits between Arab schools in the occupied Golan and Jewish schools in order, so they claim, to create a kind of mutual comradeship.

Manifestations of absorption and assimilation include requiring Syrian Arab students in the occupied Golan to have days off from school on Jewish holidays, for example at Succoth (the Feast of Tabernacles) for five days, at Passover and on so-called Independence Day. They ask students such questions as "What do you do for Succoth?" or "What do you do for Passover?".

The occupation authorities are inventing holidays for the Druze on which schools also have days off, such as the Feast of Nabi Shu'ayb (a four-day holiday), the Feast of Al-Khidr and the Feast of Al-Ya'furi. The last named refers to the shrine of the revered Companion of the Prophet Abu Dharr al-Ghifari near Majdal Shams, which people visit in a customary way. The occupation authorities have proceeded to transform this visit into a religious feast for the purpose of creating something distinctive to separate the members of this group, an integral part of the Syrian Arab people, from the rest of their brothers. At the same time, it should be noted that Mothers' Day, Teachers' Day and Women's Day are not celebrated at all.

The occupation authorities established Saturday as the day schools would be closed each week, but families and pupils protested and they decided to have a two-day weekly closure instead, namely Friday and Saturday. In the five days that remain pupils have had to have more classes, and the normal school day now includes seven or eight classes and lasts until 4 p.m. This is tiring for the pupils and reduces learning effectiveness. In the meantime, Jewish schools are closed only on Saturdays.

Parents and pupils in the Golan reject Israeli policy in the field of education and culture as part of their resistance to occupation and complete rejection of its policies. Families compensate for this adverse educational situation by teaching their children at home as best they can given their modest academic capacities, and they are helped in this by the teachers who have been dismissed. An example of the forms taken by protest and rejection is the meeting held in the 1995/96 school year by families in Majdal Shams to discuss the deteriorating educational situation. At the meeting, they protested against the poor standard of teaching and the adverse conditions prevailing in the schools, both of which depress academic achievement, and against the open interference of the occupation authorities with a view to ruining young minds. They circulated a pamphlet concerning public opinion on the matter.

The Syrian motherland helps to mitigate the adverse educational situation by broadcasting educational programmes for the Golan on Syrian radio and television, and these programmes are watched and heard and are well received by the people of the Golan and by the Arabs of Palestine in general.

F. The cultural situation

A policy of embargo and strangulation is also being maintained in the cultural field, and the Israeli authorities prohibit the publication of any magazines or newspapers in the Golan. Nawwaf al-Butayhish, for example, a dismissed schoolteacher, was arrested in Mas'adah for this reason. Instructional and patriotic books are subject to strict control, as are political books. Exorbitant fines are imposed on those found with recordings of patriotic songs, and an example of this is the case of the engineer Majid Husayn al-Safadi. Even the Arabic press published in Israel is not allowed to reach the Golan, and those who violate this restriction are subject to heavy penalties.

Syrian Arab citizens are prohibited from establishing institutions to foster cultural activities. There is harassment of those educated elements capable of serving the community and promoting its awareness of national goals and national aspirations and the preservation of the Syrian and Arab heritage. Cultural clubs are raided, and books and other items found there are confiscated on various pretexts.

VIII. THE HEALTH SITUATION OF ARAB CITIZENS IN THE GOLAN

The Arabs in the occupied area of the Golan are living under harsh conditions because of Israel's indifference to the health situation there and its creation of obstacles to local initiatives for the improvement of this situation. Pressure is brought to bear on Arabs for the purpose of inducing them to deal with Israeli institutions in this field and perpetuating the fait accompli created by annexation.

The health situation and its problems and requirements can be characterized as follows:

(a) There are shortcomings in all types of primary health care;

(b) There is a shortage of medical specialists;

(c) An analytical laboratory needs to be established;

(d) There is a pressing need for a gynaecological clinic and a maternity clinic;

(e) There is a need for medical treatment for the poor that is at least inexpensive if not free of charge;

(f) No acceptable and effective health-care system exists;

(g) There is no radiology centre;

(h) There is a shortage of health-related information;

(i) There is a need to establish health centres and specialist centres in the existing Arab villages.

IX. DESTRUCTION OF THE NATURAL ENVIRONMENT

The occupation authorities, and their military forces in particular, have been responsible for numerous actions that have caused damage to the natural environment in the occupied area of the Golan. Such actions include:

1. The holding of exercises and manoeuvres in or close to natural sanctuaries, thus setting fire to vegetation and causing the outbreak and spread of fire to protected areas and reducing them to ashes. Because of such exercises, for example, three fires broke out in June 1992 and destroyed some 2,000 dunums of natural woodland, most of it in the Fiq area in the southern part of the Golan.

2. Damage to archaeological sites as a result of tank movements and the impact of armour-piercing shells and other explosive devices of various kinds. Damage has been caused to sites and to the stones (dolmens) that have been in the area virtually unchanged for thousands of years.

3. Disposal of waste in areas not designated for that purpose.

4. Random shooting at telegraph poles and signposts.

5. Building of roads for military purposes without supervision or care, thereby damaging natural areas and the superstructure of many localities without regard for proper methods of road building.

6. Laying of landmines on pastureland used by Arab citizens and around Israeli settlements.

7. Removal of stone from archaeological sites, such as the marble adorning the walls at some sites, and precious statues from the Golan Church dating from the fourth century.

8. Excavation of graves in search of gold artifacts.

Practices causing environmental degradation

In their report, the World Bank and the Danish company KeyControl state that Israel has buried 52 tons of nuclear and chemical waste in the occupied Arab territories near the borders with the Arab countries. The report points out that this practice carries with it the danger of an ecological catastrophe for the Middle East as a whole.

X. DESTRUCTION OF INHABITED LOCALITIES AND LOOTING OF PROPERTY

The occupation authorities destroyed some 241 inhabited localities in the Golan following the occupation of the area in 1967 and expelled their inhabitants, and houses of worship, schools and health centres were not safe from this destruction. The intention of the occupation authorities in doing this was to eliminate Arab sites and obliterate the Arab identity of the area. The visitor to the Golan today would be unable to identify the sites of Arab villages were it not for a few ruins. Many villages were transformed into cultivated land and agricultural enterprises or were surrounded with trees in order to conceal their outlines. The occupation authorities used stone from the houses to build military positions and fortifications after the deliberate destruction of the houses by Israeli forces. The value of the houses at the prices prevailing in the year of the occupation is estimated at about one billion dollars. There are also the losses arising out of the destruction of the city of Quneitra and the looting of property (crops, livestock, enterprises, furnishings, appliances, machines, and so forth). For example, Israel plundered the goods that were in the shops in Quneitra and the villages of the Golan and seized herds of cattle, sheep and goats and other livestock (and there were half a million head of livestock in the area) as well as seizing some hundreds of thousands of tons of crops.

XI. EXPLORATION FOR AND LOOTING OF ANTIQUITIES

The Golan is an area rich in antiquities and historical treasures from various epochs and, indeed, one of the richest. It has some 210 archaeological sites or one for every five square kilometres.

Israel carried out an archaeological survey of the area and then proceeded to explore for antiquities and to plunder them. It has also attempted to misrepresent the historical facts with a view to creating historical justifications for its expansionist ambitions. Reports in Israeli newspapers have spoken of thefts of antiquities from the Golan, and the same newspapers reported that General Moshe Dayan, the former Minister of Defence and Minister for Foreign Affairs, stole antiquities from the village of Fakhurah in the central Golan, including the capital of a large basalt column. Many archaeological sites are also in danger of destruction in the military exercises carried out by Israeli Army forces in the Golan. Armour-piercing shells and other explosive devices of all kinds and tank movements have caused major damage to the stone tables and dressed stones that have been in the area for thousands of years.

The places where Israel has carried out exploratory work include the following, among dozens of other places: Khamfin, Fiq, Kanaf, Wadi al-Hariri, Rujm al-Hiri, Tall al-Bazuk, Dayr Qaruh, Khirbat al-Rafid, Dakkah, Kursi, Banias, Adnaniyah (Darman) and Fakhurah.

The cultural heritage of a country is an integral part of its life and expresses its national and historical identity. For this reason, the fact that the Israeli occupation authorities are searching for antiquities in the occupied Syrian Golan and stealing those discovered harms not only Syria but also world

culture and human civilization. It harms the reading, study and integrity of history and can lead to its deliberate falsification, inasmuch as Israel proceeds to misrepresent the antiquities that it steals for the purpose of creating historical justifications for its expansionist ambitions. It is therefore essential that the archaeological and artistic items stolen by the Israeli occupation authorities should be returned to the historical sites from which they were taken in the area of the occupied Syrian Golan so that historical authenticity may be restored.

In this connection, we should like to place on record that Syria reserves its right to the return of the cultural property seized by the Israeli occupation authorities, some of which it has entered in its own archaeological records in violation of international law and of the Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict of 14 May 1954.

XII. THE POLICY OF REPRESSION AND BLOCKADE AGAINST THE POPULATION

Torture and repression

Dozens of Syrian citizens remain in Israeli prisons and detention centres. The names of those sentenced to long terms in prison on charges of resistance to the occupation, together with the sentence being served, are as follows: Sidqi Sulayman al-Maqat (27 years); Hayil Husayn Abu Zayda (27 years); Bashir Sulayman al-Maqat (17 years); Saytan Nimr al-Wali (27 years); Asim Mahmud al-Wali (27 years); Ziyad Arif Abu Jabal (12 years); Faris Hayil al-Sha'ir (8 years); and Bassam Sulayman Khatir (8 years).

These detainees endure the most inhuman conditions in the prisons and suffer from the most abominable and barbaric treatment and methods of coercion. Their families have lodged many complaints with the International Committee of the Red Cross concerning their deplorable situation, but to no avail.

Repressive practices become more severe on the national holidays celebrated by the Syrian citizens in the Golan, particularly shortly before and during the commemoration of Evacuation Day (17 April), the anniversary of the great national strike (14 February), the anniversary of the annexation of the Golan (14 December) and Martyrs' Day (6 May). They are a fundamental and unchanging aspect of Israeli practices against the inhabitants of the occupied Syrian Golan, have represented a fixed pattern since the occupation first began and take a variety of forms such as arrests, torture, raids on homes and the imposition of compulsory residence and of blockades. These practices are accompanied by land seizures and an escalation of settlement activities.

For their part, the inhabitants of the occupied Syrian Golan continue their uprising (intifadah), expressing on various occasions and by various means their rejection of the occupation and its measures and their commitment to their motherland.

Arrests

On 23 October 1996 the Israeli occupation authorities arrested four young men on charges of resisting the occupation and setting fire to an income tax office and a police station. They were: Walid Nassar al-Ajami; Jabir Nassar al-Ajami; Fadi Munir Ibrahim; and Wadi' Sa'id al-Halabi.

On 30 October 1996 other young men were arrested on the same charges and brought to trial. They were: Ra'fat Nayif Awwad; Amal Hamad al-Uwaydat; Yamin As'ad Abu Jabal; and Hisham Husayn Abu Jabal.

On 10 December 1996 Israeli occupation forces encircled the town of Majdal Shams and blocked all exits. They arrested many Syrian citizens and confiscated dozens of vehicles after their owners had refused to pay income taxes and value-added tax.

On 20 December 1996 occupation forces raided homes in Majdal Shams and arrested a number of young men following confrontations between occupation troops and the inhabitants after a bottle filled with inflammable liquid was thrown at an Israeli patrol.

On 10 January 1997 occupation forces arrested a group of young men in Majdal Shams. They invaded the town, sounded car horns in an alarming manner, fired shots and directed insults and abuse at the inhabitants through loudspeakers.

On 22 January 1997 there was a clash between citizens in Mas'adah and members of the occupation forces who had come to expropriate land belonging to the town and situated to the south. The youth Nazih Mas'ud was the first to see them, and he informed the inhabitants. The forces were halted after a violent clash.

On 23 March 1997 the youth Salim Sarah was arrested in Majdal Shams on a charge of throwing a bottle filled with inflammable liquid at a military vehicle.

On 6 May 1997 the inhabitants of the Syrian Golan celebrated the patriotic occasion of Martyrs' Day, affirming that they would continue to struggle against the occupation until such time as the entire and undiminished Golan was liberated. During that time the following were arrested: Nazim Yusuf al-Sabbagh; Salih Mahmud Abu Salih; Adham Salih al-Shufi; and Munjid Hani Awwad.

The occupation authorities also make arrests among students just before their final examinations, particularly among those in the graduating secondary certificate class. One example of that was the case of the student Salim Husayn Zahwah from the village of Buq'ata.

Compulsory residence can be imposed for periods of six months or a year, and there is also banishment and expulsion from the Golan. Large fines are imposed as a kind of security deterrent, and they vary from 1,000 to 10,000 dollars. Such fines were imposed on the youths Ihsan Muhammad Fakhr al-Din and Iyad Alam al-Din Maddah from Majdal Shams. Alternatively, detainees are

sentenced to perform forced labour for the local councils, and this happens after every patriotic demonstration.

Control of citizens' contacts with their motherland

The situation in which families are split between the occupied part of the Golan and their Syrian homeland is exploited in a heinous manner. Approval for family visits is withheld despite repeated requests, and they limit them to one visit a year for men of religion with the goal of instilling a sectarian outlook. It is rare that they approve applications for the reunification of divided families. This tragic and inhuman situation can be witnessed at the ceasefire line, where divided families call to each other across the barbed wire and minefields using loudspeakers. There are many cases where people faint or even die under the impact of the emotions aroused when families communicate with each other across the line from afar.

A joint application submitted by doctors from the Golan for permission to go the Damascus to attend a meeting at the invitation of the Association of Physicians in Syria was rejected on 19 February 1997. The occupation authorities required each of them to submit a separate application as a means of extorting the exorbitant fees payable with each application. Forty-eight doctors submitted applications, and the occupation authorities approved 23 of them but actually gave permission to only 11 doctors to go. One of these was unable to do so, and so only 10 left for a 10-day visit on 20 February. The remaining 37 doctors held a press conference at which they criticized repression by the occupation authorities. They brought an action in the "High Court", but it rejected their application for "security reasons".

XIII. THE UPRISING (INTIFADAH)

The struggle of the inhabitants of the occupied Syrian Golan against the Israeli occupation has continued without interruption. This fact emerges on the many occasions when they express their rejection of the occupation and their identification with their Syrian motherland. The struggle has intensified in the past year, and this was acknowledged by the occupation authorities themselves when they announced a 50-per-cent increase during 1996 in patriotic activities by the Syrian citizens of the occupied Golan over the previous year.

On the occasion of the fifteenth anniversary of the Israeli decision to annex the Golan on 14 December 1981, the people of the Golan adopted a statement saying that they regarded the decision as null and void; that they rejected it; that they found it impossible to accept; that it was incompatible with international law; and that it ignored the fact that the manifest truth could not be misrepresented. They stated that the Golan was Syrian Arab territory and that Israel must withdraw fully from it; that Syria under the leadership of President Hafez al-Asad would not abandon an inch of Golan soil and that its will was stronger and more resolute than any intransigence; and that the people of the Golan would continue to stand as one man in order to overturn the annexation decision.

On 14 December the occupation forces established reinforced barriers at the entrances to the towns of the Golan in order to cope with any activities by the inhabitants.

In commemoration of the fifteenth anniversary of the uprising on 14 February, the inhabitants of the occupied Syrian Golan began a general strike against the Israeli decision to annex the Golan and impose on it Israeli law that lasted for many days. They flew Syrian flags on schools and public buildings and from rooftops, sang patriotic and nationalist songs and burnt the Israeli flag as an expression of their disapproval and condemnation of the occupation.

On the anniversary of the 8 March Revolution, the Women's Union in the Golan adopted a statement criticizing the Israeli occupation and stating that the Golan was Syrian Arab territory that would be restored to Syrian sovereignty; that Arab women would continue their resistance to the occupation until such time as the entire Golan had been liberated; and that the people rejected the application of any sovereignty other than that of the motherland to any part of the homeland.

On Evacuation Day (17 April), the anniversary of the withdrawal of foreign forces, the inhabitants of the occupied Syrian Golan celebrated this patriotic occasion by affirming their commitment to their national identity and to their Syrian motherland and their rejection of all attempts at annexation, assimilation and the imposition of Israeli identity.

The inhabitants of the Golan convened a meeting at the Ya'fuli shrine near Mas'adah on 3 May. It was attended by hundreds of people from Majdal Shams, Buq'ata, Mas'adah and Ayn Qunyah, including spiritual leaders, a group of Golan notables and national and social activists. They came together to discuss and exchange views on the issue of persons who had obtained Israeli citizenship since 1981 and had been ostracized as punishment for deviating from the national line.

On 13 May citizens in Majdal Shams defied the Israeli occupation forces and flew Syrian flags over the secondary school in affirmation of their sense of belonging and of loyalty to their Syrian motherland. An Israeli military force raided homes in the town seeking those who had raised the flags and arrested many citizens for questioning.

The meeting renewed and confirmed the decision to place the persons concerned under a religious and social ban and decided to keep the full boycott in place until such time as they made amends for their error and relinquished Israeli citizenship.

The meeting decided that the ban and the boycott should continue to apply to them and their adult children for as long as they refused to relinquish Israeli citizenship.

On a previous occasion, the notables of the Golan had adopted a statute for patriotic action that they had called "the National Charter". It stipulates: that the Golan is an integral part of the Syrian Arab Republic; that Syrian Arab

citizenship is an attribute that is intrinsic to us, is inalienable and is passed on from parents to children; that every Golan citizen who is seduced into accepting Israeli citizenship offends against our common dignity, our national honour, our ethnic affiliation, our religion and our traditions and is to be regarded as a traitor to his country; and that those who violate the provisions of this Charter are to regarded as traitors and are to be ostracized, so that relations with them, sharing with them in their joy and their grief and intermarriage with them are forbidden until such time as they acknowledge their offence, repent their error, seek the forgiveness of their community, regain their honour and restore their true citizenship.

XIV. THE POSITION OF THE INTERNATIONAL COMMUNITY

The international community, in its commitment to defend human rights and condemn human rights violations, has expressed concern at the situation prevailing in the occupied Palestinian territories as a result of Israel's occupation and its policy of repression and of disregard for international covenants and international law. It has called upon Israel to end that policy and to abide by the relevant international covenants and agreements, and it has adopted many resolutions in this regard. They include the following:

General Assembly resolution 51/131, on the work of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories, in which the Assembly deplores those policies and practices of Israel which violate the human rights of the Palestinian people and other Arabs of the occupied territories;

General Assembly resolution 51/135, on the occupied Syrian Golan, in which the Assembly: calls upon Israel to comply with Security Council resolution 497 (1981) in which the Council decided that the Israeli decision to impose its laws, jurisdiction and administration on the occupied Syrian Golan are null and void and without international legal effect; also calls upon Israel to desist from changing the physical character, demographic composition, institutional structure and legal status of the occupied Syrian Golan and in particular to desist from the establishment of settlements; determines that all measures and actions taken or to be taken by Israel are null and void and constitute a flagrant violation of international law and of the fourth Geneva Convention of 1949; calls upon Israel to desist from imposing Israeli citizenship and Israeli identity cards on the Syrian citizens in the occupied Syrian Golan and to desist from its repressive measures against them; and deplores the violations by Israel of the fourth Geneva Convention;

General Assembly resolution 51/133, on the Israeli settlements in the occupied Palestinian territory, including Jerusalem, and the occupied Syrian Golan, in which the Assembly: reaffirms that the Israeli settlements are illegal and an obstacle to peace and economic and social development; calls upon Israel to accept the applicability of the 1949 Geneva Convention relative to the Protection of Civilian Persons in Time of War to the occupied Palestinian territory, including Jerusalem, and to the

occupied Syrian Golan and to abide scrupulously by its provisions; and demands complete cessation of all illegal Israeli settlement activities;

General Assembly resolution 51/190, on the permanent sovereignty of the Palestinian people in the occupied Palestinian territory, including Jerusalem, and of the Arab population in the occupied Syrian Golan over their natural resources, in which the Assembly: reaffirms the inalienable right of the Palestinian people and the population of the occupied Syrian Golan over their natural resources, including land and water; and calls upon Israel not to exploit, to cause loss and depletion of or to endanger the natural resources in the occupied Palestinian territory, including Jerusalem, and in the occupied Syrian Golan;

Commission on Human rights resolution 1997/2, on human rights in the occupied Syrian Golan, in which the Commission: deeply concerned at the suffering of the Syrian citizens in the occupied Syrian Golan owing to Israel's violation of their basic human rights, calls upon Israel to comply with the relevant resolutions of the General Assembly and the Security Council; also calls upon it to desist from changing the physical character, demographic composition, institutional structure and legal status of the occupied Syrian Golan and emphasizes that displaced persons must be allowed to return to their homes and to recover their property; and further calls upon it to desist from imposing Israeli citizenship and Israeli identity cards on Syrian citizens and from its repressive measures against them;

The special declaration adopted by the extraordinary session of the Islamic Summit, held in Islamabad on 23 March 1997, in which the Heads of State and Government strongly condemn Israel's persistence in its expansionist settlement policies in the occupied Arab territories and consider these policies to be inconsistent with all international treaties, conventions and resolutions, particularly the relevant Security Council resolutions and the fourth Geneva Convention of 1949;

The communiqué issued by the Al-Quds Committee of the Organization of the Islamic Conference at its sixteenth session, held in Rabat on 27 March 1997, in which the Committee strongly condemns Israel for its expansionist settlement policy in the occupied Arab territories;

The final document of the Twelfth Ministerial Conference of the Movement of Non-Aligned Countries, held in New Delhi on 7 and 8 April 1997, in which the Ministers: affirm that all measures taken or to be taken by Israel, the occupying Power, such as its decision of 14 December 1981, that purport to alter the legal, physical and demographic situation of the occupied Syrian Golan are null and void, constitute a flagrant violation of the principles of international law, the fourth Geneva Convention of 1949 and the resolutions of the United Nations and have no legal effect; call upon Israel to comply with Security Council resolution 497 (1981) and to withdraw completely from the occupied Syrian Golan to the line of 4 June 1967 in implementation of Security Council resolutions 242 (1967) and 338 (1973); and consider Israel's persistence in its settlement policies in the occupied Arab territories to be incompatible with international covenants, treaties and resolutions, particularly the fourth

Geneva Convention of 1949, and to constitute a dangerous threat to the peace process;

Resolution 5633, adopted by the Council of the League of Arab States at its one hundred and seventh regular session on 31 March 1997, in which the Council: reaffirms its rejection of all measures taken or to be taken by the Israeli occupation authorities that purport to alter the legal, physical and demographic situation in the occupied Syrian Arab Golan as constituting a violation of international agreements, the Charter of the United Nations and United Nations resolutions; expresses support for the steadfastness of the Syrian Arab citizens in their resistance to the Israeli occupation and its repressive practices and in their commitment to their land and their Syrian Arab identity; expresses commitment to the relevant resolutions requiring non-recognition and non-acceptance of any situation resulting from Israeli settlement activity as unlawful and as creating no rights or obligations; considers that the establishment of settlements and the introduction of settlers constitutes a violation of the Geneva Conventions and the Madrid framework and an impediment to the peace process; and expresses great concern at Israel's continued attempts to defy the will of the international community and its continued affirmation of annexation decisions considered null and void by the international community, particularly the decision taken by the Knesset on 13 March 1996 to approve, in first reading, a bill confirming the annexation of the Golan;

The statement adopted by the Arab Inter-Parliamentary Conference held in Cairo on 14 May [1997], in which the participants: stress their rejection of measures taken or to be taken by the Israeli occupation authorities with a view to changing the legal, demographic or physical situation in the occupied Syrian Golan; consider the Israeli measures as unlawful and null and void and as constituting a violation of international agreements, of the Charter of the United Nations and of United Nations resolutions affirming that the annexation of the Golan is null and void; and commend the st adfastness of the Syrian Arab citizens, their resistance to the Israeli occupation and its repressive practices and their commitment to their land and their Syrian identity.

XV. CONCLUSION

The present comprehensive review of Israeli policies and practices reveals a fixed and constant pattern. There has nevertheless been a sharp escalation over the past year in the implementation of the policies and practices being pursued by the present Israeli Government with regard to the land and population of the occupied Syrian Golan, including measures designed to perpetuate the occupation, the expansion of settlement activity, the seizure of land and water, the undermining of infrastructure, and the repression and persecution of the inhabitants.

This confirms the conclusions reached by of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories in its previous reports. The

human rights situation in the occupied territories has greatly deteriorated. One of the most serious causes of the strong and constant tension is the presence and unrelenting expansion of Israeli settlements. The expression of patriotic sentiments by the inhabitants of the occupied Syrian Golan continues to be met with severe punishments, and their freedom of movement remains restricted. The expropriation of land and sources of water continues; educational and health facilities are inadequate; the inhabitants encounter major economic difficulties; environmental degradation is being caused by the burial of toxic wastes in the Golan; prisoners in Israeli jails are being held in extremely cruel conditions; and Syrian citizens are subjected to provocation by armed Israeli settlers.

There must be an end to the tragic situation of the inhabitants of the occupied Syrian Golan and to the plight of the hundreds of thousands of residents forcibly displaced from the Golan and hoping to return to their land and property after an absence of 30 years. This is required by respect for the relevant international covenants, for international legitimacy and for the freedom and dignity of man, and it can only be brought about by ending the Israeli occupation in implementation of the relevant United Nations resolutions and in compliance with international humanitarian law.

The continued pursuit by Israel of these policies and practices is totally incompatible with the efforts being made to establish a just and comprehensive peace in the Middle East in accordance with the principles on the basis of which the peace process was initiated at the Madrid conference on peace in the Middle East, including the principle of land for peace.

We should like to affirm in this connection that resistance to occupation is a legitimate practice in which all peoples of the world have engaged throughout history. Opposition to occupation, insistence on retaining possession of the land and the assertion of rights are all legitimate. The uprising (intifadah) of the inhabitants of the occupied Syrian Golan provides a model of the will to stand fast and defy occupation that is to be emulated and is a shining example of national unity and loyalty to land and nation. Regardless of the passage of time, occupation cannot annul Syrian Arab sovereignty over the Golan, which has been Syrian territory from time immemorial, and it must inevitably be restored to its true owners. It is this that is required by the relevant United Nations resolutions and the Madrid Conference formula.

We should also like to affirm the commitment of the Syrian Arab Republic to the achievement of a just and comprehensive peace in the Middle East region. This will require Israel to withdraw from the occupied Syrian Golan to the line of 4 June 1967 and will also require the negotiations to be resumed from the point at which they were suspended.

At the present time, the international community must condemn Israeli policies and practices in the occupied Syrian Golan, must refuse recognition of any measures taken there by the Israeli occupation authorities, must withhold cooperation and assistance in any form whatever in connection with such measures and must take appropriate steps to end them. This will represent an extremely important contribution to ensuring Israel's compliance with human rights

standards and will be a source of support and assistance to Syria in asserting its just right to the restoration of the occupied Golan in its entirety.

In closing, the Government of the Syrian Arab Republic would like to convey its satisfaction with ongoing cooperation with the Special Committee to Investigate Israeli Practices, to affirm its desire for such cooperation to continue and to state its readiness to continue providing the facilities necessary to enable the Special Committee to discharge its mandate to investigate the human rights situation in the occupied Syrian Golan and the other occupied Arab territories. The efforts of the Special Committee will enable international public opinion to acquaint itself with the true nature of Israeli policies and practices in the occupied Arab territories, which affect both land and people.

It is of great importance, particularly at the present crucial stage, that the Special Committee should continue its work until such time as the occupation is completely eliminated.

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New and innovative ideas for generating funds

New and innovative ideas for generating funds for globally agreed commitments and priorities

Report of the Secretary-General

I. Introduction

1. In its resolution 1996/48 of 26 July 1996 on new and innovative ideas for generating funds, the Economic and Social Council requested the Secretary-General to submit a report, to be prepared in cooperation with the United Nations Development Programme (UNDP), on all aspects of new and innovative ideas for generating funds for globally agreed commitments and priorities, in particular those established at recent United Nations conferences and summits, including in particular a review of their feasibility and possible modalities, as well as the costs and benefits of their implementation. The present report was prepared in cooperation with UNDP to assist the Council in its deliberations. It also takes into account the views of Governments that responded to the Secretary-General's note verbale of 7 November 1996,[1] as well as inputs from the United Nations system.[2]

2. Several existing reports by the Secretary-General contain relevant information.[3] A discussion of policy measures to enhance access to private sources of international finance can be found in the report of the Secretary-General entitled "Global financial integration: challenges and opportunities" (A/51/388). The Chairman's summary of the Third Expert Group Meeting on Financial Issues of Agenda 21 and the report of the Secretary-General to the Commission on Sustainable Development can also be referred to on the issues of private sector investment in sustainable development, environmental funds, environmentally friendly economic instruments and financing technology transfer, etc.[4] The report of the Secretary-General on fostering an enabling environment for development (E/1997/67) and the Chairman's summary of the Fourth Expert Group Meeting on Financial Issues of Agenda 21[5] can also serve as useful references.

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** E/1997/100.

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3. At the outset it should be stressed that the funds generated by new and innovative ideas should neither be viewed as a substitute for official development assistance nor as a source for financing of the regular and peacekeeping budgets of the United Nations.[6] In addition, the present report does not address the financing of operational activities of the United Nations development system, as that issue will be dealt with at the high-level meeting of the Economic and Social Council in the operational activities segment on the basis of a report of the Secretary-General on that subject (see E/1997/65 and Add.1).[7]

4. The main focus of the present report is on the financing of global development priorities that have resulted from the recent major international conferences.[8] In this sense, the search for new and innovative ways of generating funds is part of a larger process of mobilizing additional resources for development cooperation.[9]

5. Thus any discussion on new and innovative ways of financing development should not distract attention from the importance of meeting the targets of official development assistance or other existing financial commitments in terms of international development cooperation.

6. While the emphasis in the present report will be on issues related to the financing of multilateral, intergovernmental (or public) development cooperation objectives, the underlying premise is that the private sector is the primary source of financing for meeting these objectives.[10] When private finance is not forthcoming, public incentive policies and other forms of public-private partnerships should be explored.[11] Resorting to purely public finance should only be pursued when the other two approaches fail to work. This is not to deny the need for public finance; private financing will not flow into non-profitable areas or areas with unacceptably high risk and into production or preservation of public goods that cannot be easily internalized into economic decision-making.

II. Possible options

7. Past experience shows that new and innovative ideas often take time to mature and to become mainstream ideas. This process has, in some instances, taken more than two decades. Hence, so-called new and innovative ideas are not necessarily ideas that have not been around before. They can, and often do, include familiar ideas whose time for a full break-through simply has not yet come.

8. Furthermore, it is not only new and innovative ideas for financing of development that require exploration. Existing mechanisms should also be given consideration, such as the International Finance Corporation (IFC) the Multilateral Investment Guarantee Agency (MIGA) of the World Bank, the Enhanced Structural Adjustment Facility (ESAF) of IMF and similar windows in the regional development banks, as well as the Global Environment Facility (GEF) which is jointly managed by UNDP, the World Bank and the United Nations Environment Programme (UNEP).[12]

9. Without prejudice to the need for full compliance with existing obligations, the international community could begin considering the options set out below for generating resource additionality, i.e., enhancing the flow of resources, both private and public, into priority areas of development cooperation. In this regard, the importance of an enabling environment conducive to development, both national and international, cannot be overemphasized.[13] Indeed, creating and enhancing national capacities must be the starting point of any strategy for improving the financing of development. Without the existence of such capacities many of the measures suggested in the present report might not work.[14]

10. The information submitted to the Council last year listed a range of ideas and proposals for generating resources for development that have been made over the years. Taking into account the views expressed in responses of Member States, ideas or schemes for charges or taxes on international transactions do not appear viable and are therefore not presented in the present report. Two other broad groups of possible options are presented below. The first group covers a number of promising ideas involving public-private partnerships in mobilizing finance for achieving development objectives. The second group addresses national charges and fees and draws particularly on national experiences gained in the area of environmental protection.

A. Public-private partnerships

Collateralized bond obligations

11. Many projects in developing countries do not have access to financing, either private or public, because they are perceived to be too small, too cumbersome to administer or simply too risky. Such perceptions are often not correct, but are driven by inadequate information about the projects or the proper channels to execute them. Building a public-private partnership around them could be a win-win proposition for both. For private capital it would be an added investment opportunity, and for development agencies, especially international finance agencies, it would be a new area of activity that could take the place of lending for large

projects, which are increasingly being serviced by private capital.

12. Concretely, one could envisage the issuance of collateralized bond obligations for a "package" of smaller revenue-generating projects. An aid agency, or a consortium of aid agencies, could provide the equity, i.e., the seed capital, to collateralize it and to cushion against cash flow uncertainties on loan repayment. In other words, debt can be issued in the market backed by the future inflows of the projects financed by it and by equity. Two tranches of debt could be issued: senior debt (that would be highly rated on the strength of first claim on flows and the equity) and subordinated debt (with a lower rating and a higher yield). Equity holders take the risk and receive the residual returns.[15]

13. The risks involved could be reduced in two ways: by diversifying the projects included in the package, and by diversifying the aid agencies providing the equity. Also, such collateralized bond obligations would have three added advantages: they would bring the private and public sector into an actual working relationship, they would leverage public finance by bringing in additional private finance and they would facilitate the flow of private capital into smaller-scale projects, which are often critical to achieving more broad-based development.

14. Experiences with collateralized bond obligation instruments exist at the national level. In India, for example, similar instruments have been issued for projects in the power sector. The guarantee in this case has come from a national governmental entity rather than an aid agency as suggested above.

> **Recommendation.** *Multilateral and bilateral development agencies should examine collateralized bond obligation type mechanisms for promoting public-private partnerships for financing appropriate programmes and projects.*

Micro-credit

15. The recently held Micro-credit Summit[16] estimated that approximately US$ 21.6 billion would be required to achieve its goal of reaching 100 million of the world's poorest families by the year 2005. Of this amount, current experience suggests that just over half may need to be provided through grants and concessional loans, and about $10 billion may come from commercial credit markets, institutional earnings, and the savings of the public, including of the poor themselves.

16. Some progress has already been made toward linking the micro-credit and conventional financial markets, for example through the issuance of debt instruments through national securities exchanges, the placement in international markets of financial instruments issued by micro-credit institutions, the securitization of microenterprise loan portfolios and the establishment of equity and quasi-equity funds. The above mentioned collateralized bond obligations could also be used for bonds issued by micro-credit institutions.

> **Recommendation.** *Micro-credit leaders, financial sector specialists and key government regulators should create the necessary facilitating frameworks and eliminate all unwarranted obstacles to linking micro-credit to capital markets. In this regard, the recommendation of the Micro-credit Summit should be fully taken into account. The regulatory environment, market imperfections, financial reporting, financial best practices, marketing, risk-management and credit rating are some of the issues which should be examined.*

Investment incentives and aid

17. With the expanding role of the private sector in development and more developing countries being able to offer attractive investment conditions to private business, the possibility could be explored for having the private sector also play a more active role in the delivery of aid.

18. One way to achieve this objective is to involve the private sector in publicly funded projects such as bilateral or multilateral aid initiatives. Progress in this direction is well under way.[17]

19. Another option is to reward successful private, national or international investments in priority areas of development *ex post*. This could, for example, be achieved by granting tax concessions on profits stemming from such investments. Donor countries could offer such incentives to their investors while companies based in developing countries could receive them from their respective tax authorities.[18] Official development assistance funds could be used in order to compensate tax authorities in developing countries for revenue lost owing to qualifying tax concessions.

20. The advantage of this approach is that aid would finance actual, successful projects rather than planned projects whose outcome at the time of financing is still uncertain. Furthermore, aid agencies could save overhead costs, for example in terms of project identification and

implementation, as those functions would be performed by private investors.

21. In general, investment incentives in aid delivery could be combined with trade preferences which developed countries may offer to developing countries and regions. Such preferences could further enhance the attractiveness of the investments in question.

Developmental responsibility of private enterprises

22. Many companies have a philanthropic tradition of supporting developmental initiatives in the community in which they are located.[19] Increasingly, it is being recognized that this practice is not only good from a moral and ethical standpoint but it also makes good economic sense. Similarly, there is the practice in several countries for private construction companies and real estate developers to assume responsibility for certain aspects of infrastructure development.

23. If this practice were globalized, companies' need for developmental initiatives could be expected to rise, offering new opportunities for national as well as international development agencies to provide services. This could bring in additional resources and be yet another avenue of public-private collaboration in support of development. Good corporate citizenship in the host countries should help in community development.

> **Recommendation.** *As more and more companies are establishing subsidiaries abroad, a survey of their community development practices could be undertaken to determine whether those practices also show a globalization trend and whether companies maintain the good practice of assuming a certain measure of developmental responsibility for their neighbourhoods when they establish subsidiaries abroad. Such practices could be encouraged through appropriate incentives.*

Joint implementation

24. With the growing realization that environmental issues are of a global nature and with the consequent progress in global environmental agreements, new global policy options have emerged, including the practice of joint implementation.[20] The essence of the joint implementation concept is that, for example, a country or a private firm assists another country or firm in achieving an environmental benefit in the latter in order to offset environmental damage caused by the former.

25. The Global Environment Facility (GEF) has been instrumental in facilitating such arrangements, such as the joint implementation agreement between Mexico, Norway and Poland. Joint implementation initiatives need not be solely intergovernmental, however. They can involve combinations of all types of actors: the private sector, non-governmental organizations and governmental entities. The joint implementation programme in the United States is an example of such arrangements.

> **Recommendation.** *Given the accumulating experience with different types of joint implementation arrangements, it might be useful in the future to undertake a careful evaluation of the lessons learned to date as well as systematic feasibility studies covering aspects of economic desirability and technical feasibility.*

Tradeable emission permits

26. Joint implementation mechanisms are one way of responding to an environmental scarcity, such as the scarcity of opportunity for air pollution, which may result from international norm and standard setting. Another more systematic response is the trading of emission permits. This is already being practised at the national level, but it is also an option that could work at the international level.[21] [22]

27. Permit trading schemes have somewhat wider application than pollution charges and taxes (see below) and can be introduced in stages, making them more acceptable to the affected parties. Applications where successes have been noted are national and international air pollution emissions reductions, the phasing out of the most damaging chlorofluorocarbons and trading in development rights for the purpose of conservation. Gradual phase-in and limited regulation of the process are important ingredients to the success of these schemes.

28. A recent study[23] suggests not the trading but the leasing of pollution permits, and linked to that, the creation of an international bank for environmental settlements. According to the study, the Bank would match parties in environmental trade, mediating borrowing and lending and ensuring the integrity of market transactions and their settlements. The international bank for environmental settlements would create a global environmental market in which the developing countries might want to lend short-term (until their own resource needs are fully established) and industrial countries might want to borrow long-term. This could not only help in better managing the

earth's resources but also generate new, additional income for developing countries.

Recommendation. *The market for an emission trading scheme should be sufficiently wide and capable of expanding over time. In addition, sophisticated monitoring and compliance control procedures are required. Other issues that require further examination include the allocation of initial quantities of "emission rights", the effect of the provisions of a potential global permit trading regime on developing countries and the expiry of carbon credits and the potential of changing "rules of the game".*

Incremental costs

29. Another major breakthrough achieved in the area of the environment is the concept of incremental costs for correcting externalities. This concept could eventually be expanded to other developmental areas.

30. Behind this concept lies the realization that certain developmental activities that create problems on the global scale, such as ozone layer depletion, may be a problem for a particular country only up to a certain extent. Consequently, if a country were requested to undertake additional efforts in the interest of global development, it would be warranted that the international community compensate it for the net additional costs involved.

31. These concepts of "additional efforts", i.e., those over and above the ones that a country would undertake if it were solely guided by its own, strictly domestic concerns, as well as of "incremental costs" could theoretically also apply to other areas besides the environment, for example, those of ensuring global health against as epidemics of infectious diseases.

Recommendation. *Today, meeting incremental costs is simply called "aid" and is financed out of official development assistance resources. It would be useful in future to distinguish more clearly between "aid", that is, assistance to poorer countries to help them attain their respective national objectives, and "global development financing", that is, meeting incremental costs. Such a distinction would provide a new rationale for international development cooperation and underline that much of it is not aid, but investment in mutual concerns.*

Debt for nature swaps

32. Debt for nature swaps[24] are a relatively novel instrument to pursue the dual objectives of debt reduction and fostering sustainable development for individual countries. However, their design and effects depend largely on the circumstances surrounding each case and country. The funds released through such swaps would only benefit individual countries involved but would not accrue for global activities. Thus, the potential of this instrument for raising funds for internationally agreed priority programmes may be limited. Also, debt swaps have been one-time endeavours without any guarantee that additional resources for a country's development effort will be forthcoming for recurrent projects and at predictable levels. Apart from some resources provided by private environmental groups, their effect has been more to reallocate aid than to generate additional resources.

B. Charges and fees

33. Emissions charges,[25] as domestic measures that countries undertake voluntarily have a role to play when the goal is a national reduction in emissions, and when the sources of the emission can be easily monitored.[26] They are not the best instrument when the concentration of pollution varies by areas, when the sources are small and numerous or not stationary and when the goal is to raise revenue.[27]

34. Ideally, the application of such a charge or tax should result in the equivalent of an optimal "Pigovian tax", that is, a tax that equates the marginal social benefit of reducing the externality to the marginal cost of achieving the reduction. In practice, determining the optimal level of such taxes is impossible because of the difficulties encountered in valuation and costs calculations. Experience suggests, however, that although the amounts of taxes or charges may vary from country to country, they are often adjusted over time to move society closer to a pattern of production and consumption deemed better to reflect the full range of the costs, including the costs to society and to future generations.[28]

35. Pollution charges that have been implemented by various countries to date have been criticized for being set too low to have much effect on the behaviour of people or companies, as well as for being ineffective in encouraging State-owned enterprises to abate pollution. Also, Governments too often view charges mainly as an adjunct to regulation, rather than an alternative. Typically, charges or taxes are seen as a way to pay for regulators.

36. Environmental charges or taxes at the national level are often seen as a new revenue source. But in that there arises a paradox: if a tax successfully reduces polluting behaviour on which it is levied, its yield will diminish. Governments should therefore tax pollution at that point where the costs of its prevention equals or is about to exceed the benefits of greater environmental protection. Because such taxes might often be levied on basic materials, they could yield considerable revenue before they reached the point at which people changed their behaviour.

National carbon taxes

37. Since carbon emissions have global consequences, the national taxes on such emissions could be harmonized on a voluntary basis among as many countries as possible. The carbon taxes would induce a change in economic behaviour to avert an unsustainable rise in the level of carbon emissions and promote an efficient use of fossil fuels such as oil, coal and natural gas, while encouraging the use of non-carbon-emitting energy sources such as water, solar and wind power. Their revenue potential could also be significant.

38. Although the distributional impact of harmonized national carbon taxes may be uneven, it could be complemented by allocating the revenue to a trust fund to be used to finance projects for those countries which are overburdened with carbon taxes.[29] The rates should be chosen to meet the carbon emission abatement objective and should be periodically adjusted as more is learned about global warming.

National conservation tax to finance biodiversity

39. In addition to the assistance provided under GEF, a biodiversity compensatory trust fund could be established for the protection of biodiversity in developing countries. Financing for the fund could be based on a biodiversity preservation tax that countries may decide to levy on the sales of certain pharmaceutical products. In addition, as eco-tourism has become increasingly popular, a preservation tax could be levied by countries on all eco-tourism holiday packages at the point of consumption. As users of these goods and services are the main beneficiaries of habitat conservation, such levies could be justified on the benefit principle. Alternatively, developed countries which are in a better position to assist developing countries in preserving their natural habitat might introduce a small domestic conservation tax that is earmarked for habitat preservation in developing countries.

Service and user fees

40. A number of multilateral agencies have, during the course of the past decades, become effective providers of global infrastructure and services. This applies in particular, to agencies involved in international transport and communications, such as the International Civil Aviation Organization, IMO, the International Telecommunication Union (ITU), the United Postal Union (UPU) and others, as well as to organizations such as the World Intellectual Property Organization (WIPO).[30]

41. As globalization has increased the relevance of the activities undertaken by these agencies, some of them have been able to begin to sell services, at least in part. UPU is a case in point.[31]

42. Other agencies could also go in these directions. This would free resources currently coming out of tight government budgets, including official development assistance resources, and enhance the availability of resources which cannot be financed but from public funds.

43. The proposed fees would be a funding option primarily for technical agencies and service-providing agencies. In their case, the accrual of the revenue would be dependent on Governments and other market players actually using the services provided. However, such revenue raising would not be automatic; if users were dissatisfied with the services provided by the agency concerned, they could stop buying them and thereby also stop the flow of revenue.

International Monetary Fund gold and Special Drawing Rights

44. Three possibilities have been raised with regard to generating new funds involving IMF Special Drawing Rights or gold:[32] (a) the continued creation of Special Drawing Rights consistent with the total reserve needs of the world economy and a more equitable allocation of Special Drawing Rights to developing countries; (b) the use of IMF gold holdings as collateral for raising resources in financial markets which could be lent back to developing countries; and (c) the use of profits from gold sales for development assistance.[33]

45. If these resources are used to subsidize interest, they could enable a substantial volume of semi-concessional finance to be made available to developing countries. Members could decide in negotiation the proportion of the profits which would be devoted to development lending as well as the purposes for their use. Even if member countries insist on keeping a part of these profits, they might agree to

keep their share of the profits on deposit, and to permit the annual return from these deposits to go to development uses.

III. Conclusion

46. From the above-mentioned catalogue of new and innovative ideas for generating funds it appears that a number of them are already being implemented, at least in a rudimentary way. An important next step would be to re-examine the experiences gained to date with some of these innovations. In this connection, the Economic and Social Council may wish to consider the following recommendations.

Recommendations

Special attention could be accorded to the development of enhanced technical cooperation services, including information sharing, which development assistance agencies could offer in order to strengthen the capacity of developing countries in terms of mobilizing and managing private capital and in using private capital for achieving sustainable development.

The Economic and Social Council may wish to consider how to review systematically all the discussions held in various forums, with a view to identifying the more promising ideas for further consideration. As the acceptability of any new ideas or mechanisms is directly linked to the uses to be made from the funds raised, it is important to carry out the discussions in its functional commissions, particularly on those ideas that would help achieve the objectives of the global conferences, so that the funding methods are closely tied to the policy objectives of each sector. Consequently, the Council could request its functional commissions to report back to it on new and innovative ways of funding, drawing attention to aspects which require coordinated and coherent policy. As for the funding mechanisms of a cross-sectoral or non-sectoral-specific nature, the Council could continue to take up the issue but with narrower focus and greater depth. To this end, the Council could request the Committee for Development Planning to prepare a report.

Notes

[1] The following countries responded: Belarus, China, Guyana, Morocco, the Netherlands (on behalf of the States members of the European Union), Norway, Panama and the United States of America.

[2] The following United Nations entities provided inputs: the United Nation Conference on Trade and Development (UNCTAD), the United Nations Population Fund (UNFPA), the United Nations International Drug Control Programme, the World Food Programme (WFP), the United Nations University (UNU), the United Nations Institute for Training and Research (UNITAR), the World Bank, the International Monetary Fund (IMF) and the International Maritime Organization (IMO).

[3] It should be noted that, at its 1996 substantive session, the Council had before it a conference room paper on new and innovative ideas for generating funds.

[4] See E/CN.17/1996/28 and E/CN.17/1995/8.

[5] E/CN.17/1997/18. The World Bank provided the paper ("The role of foreign private capital flows in sustainable development) it presented to this Expert Group Meeting.

[6] See Economic and Social Council resolution 1996/48. This was also stressed by China, Morocco, the Netherlands and Norway in their contributions.

[7] In this regard, the Netherlands, in its contribution, noted that the examination of new and innovative ideas should be distinct from the discussion on funding of operational activities of the United Nations, as envisaged in General Assembly resolution 50/227 of 24 May 1996.

[8] The implementation of conference goals requires considerable financial resources. For example, the United Nations Conference on Environment and Development estimated an average annual cost for implementation between 1993-2000 at over $600 billion, including $125 billion from the international community. The International Conference on Population and Development estimated that, in developing countries and countries with economies in transition, the implementation of integrated population and reproductive health programmes would cost $17.0 billion in 2000 and increase to $21.7 billion in 2015.

The negative consequences of shortfalls in resources with regard to the goals of the International Conference on Population and Development were highlighted at the May 1977 annual session of the UNDP/UNFPA Executive Board (see DP/FPA/1997/CRP.1).

[9] In this regard, China noted in its contribution that a clear distinction should be maintained between "new and additional financial resources" agreed to at the major international conferences and the "new and innovative ideas for generating funds" under discussion. The discussions on innovative ideas should not be used as a pretext for failing to meet the commitments made at these conferences.

[10] The United States, in its contribution, stressed that the primary source for increased economic funding lies in the private sector, whether internally generated or through foreign channels; the key to economic growth rests with encouraging private investment.

[11] The United States observed that efforts should be devoted to the creation and maintenance of public-private collaboration, where realistic opportunities lie, and the stimulation of free markets and free enterprise for significant contributions to development.

[12] IMF proposes to disaggregate the commitments emanating from the recent global conferences and then to devise strategies for resource mobilization for clearly defined sectors or activities. It notes that GEF is a good example of this approach and that similar steps could be taken with regard to the World Summit for Social Development, the Fourth World Conference on Women and the United Nations Conference on Human Settlements (Habitat II), for example through the creation of a basic education services fund or a basic health services fund.

[13] See the report of the Secretary-General for the high-level segment of the Economic and Social Council in 1997 on fostering an enabling environment for development (E/1997/67). In this regard, the Netherlands stated that institutional and human capacity, a reliable regulatory and a supportive legal system, as well as stable and sound macroeconomic policies, were among the central building blocks to attract domestic and international capital to finance development. Morocco, in its contribution, noted that mobilization of resources could not by itself solve acute problems of development; the solution lay in establishing a favourable environment for development of the developing countries.

[14] China raised the caveat that the ideas which may work well in one country may not be automatically applicable in another. However, Panama, in its contribution, noted that tapping expertise and capabilities through South/South cooperation, mainly through programmes of technical cooperation among developing countries, could contribute to capacity-building in developing countries. The importance of capacity-building was also noted by UNITAR in terms of joint implementation by United Nations agencies concerning capacity-building programmes, in particular with regard to mobilizing bilateral contributions.

[15] For further information, see Findakly, Hain and Robert J. Berg, "Promoting Financial Partnerships for Social Development", paper presented at the seminar "A Paradigm of Financing Development and Development Cooperation", held at Stockholm on 23 and 24 March 1997, UNDP/Office of Development Studies.

[16] The Netherlands noted that the recommendations of the Micro-credit Summit could be of relevance.

[17] For example, WFP is engaged in mobilizing new funding sources by approaching corporations, which can provide direct financial contributions as well as in-kind support. Affiliation with corporate advertising programmes is also being pursued to foster strong grassroots constituencies within donor countries. Similar initiatives could be undertaken jointly with other agencies. For example, the United Nations Drug Control Programme, together with ILO, is in the process of initiating a series of regional private sector conferences which are aimed in part at enhancing funding possibilities. To some extent UNU is related to the initiative of establishing a "corporate advisory group" to identify possible resources of private sector funding for UNU academic programmes.

[18] See, in this connection, Isabelle Grunberg and Arjun Sengupta, "ODA incentives for private investment in development", UNDP/Office of Development Studies (forthcoming). Along similar lines, the Netherlands recommends that developed and developing countries work together to develop innovative mechanisms for leveraging private sector international and national flows in support of sustainable development.

[19] To some extent related to this idea is the initiative by the United Nations Drug Control Programme to establish contacts with selective private foundations active in philanthropic work and social development

in order to explore the possibility of their co-funding of activities of the Programme.

[20] The Netherlands listed jointly implemented activities among the possible options to promote greater international financial transfers in support of sustainable development.

[21] The Netherlands listed international tradeable emission permits among the possible options to promote greater international and financial transfers in support of sustainable development.

[22] Since the signing of the United Nations Framework Convention on Climate Change in 1992 and its entry into force in March 1994, new studies on how to design a global system of tradeable carbon emission entitlements have been completed by UNCTAD (see UNCTAD/RDP/DFP/1). These studies focus on the feasibility and method of implementing a tradeable CO_2 scheme at the international level. The Response Strategies Working Group of the Intergovernmental Panel on Climate Change has discussed various systems of tradeable emission rights. Those discussions raised concerns about global equity, which may be a be a serious impediment to the application of a tradeable permit system at the global level.

[23] Graciela Chichilinisky, "Development and global finance: the case for an international bank for environmental settlements", *ODS Discussion Paper 10*, New York, 1997.

[24] The Netherlands listed debt for nature swaps among the possible options to promote greater international financial transfers in support of sustainable development.

[25] Guyana, in its contribution, endorsed the notion of pollution taxes.

[26] The Netherlands listed source taxation among the possible options to promote greater international financial transfers in support of sustainable development.

[27] Markandya, Anil, "Economic instruments: accelerating the move from concepts to practical application" (paper presented at the Fourth Expert Group Meeting on Financial Issues of Agenda 21).

[28] The Netherlands notes that economic instruments, as a supplement and complement to traditional environmental regulations, offer two important advantages: (a) they harness market forces to influence producer and consumer behaviour in ways that achieve environmental objectives in economically efficient ways; and (b) they can generate revenues that can help finance sustainable development.

[29] China stresses that measures under consideration should not add any new burdens on the developing countries.

[30] The United States of America notes that it agrees in principle to a certain fee for service charges by organizations such as ITU and WIPO which are generic to an agency's mission and help to fulfil a specific need of the private sector.

[31] Also, the IMO Marine Environment Committee is in the process of formulating a financing scheme for the development and operation of reception facilities for ship-generated waste. Several options are under discussion, including a direct fee whereby ships pay for the waste delivered, but also a non-fee scheme where such costs would be included in the harbour dues. Also under consideration by IMO is a scheme for generating funds in the Strait of Malacca by levying a fee on ships passing through the Strait to cover the cost of providing and maintaining navigational aids and marine pollution prevention and response arrangements.

[32] In this regard the United States notes that the consideration of Special Drawing Rights and initiatives concerning debt forgiveness are highly complex issues and should be handled by IMF or designated intergovernmental meetings of knowledgeable experts.

[33] The profits from the progressive sale of the remaining two thirds of the IMF gold holdings — about 100 million ounces — could amount, on the basis of a market price of $300 to $400 per ounce of gold, to a sum in the order of $30 to $40 billion over a period of time. Such a sum could yield annual revenues in the order of $2.4 to $3.2 billion, assuming a return of 8 per cent.